

Message Text

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13

ACTION EB-07

INFO OCT-01 EUR-12 ISO-00 CAB-05 CIAE-00 COME-00 DODE-00

DOT-00 INR-07 NSAE-00 RSC-01 FAA-00 L-02 SS-15 NSC-05

TRSE-00 /055 W

----- 096790

R 052222Z DEC 74

FM AMEMBASSY OTTAWA

TO SECSTATE WASHDC 5142

UNCLAS OTTAWA 3961

E.O. 11652: N/A

TAGS: EAIR, CA

SUBJ: CIVAIR: AIR TRANSPORTATION TAX - REMOVAL OF
DOUBLE TAXATION

REF: OTTAWA A-509, OCT 11, 1974

1. TO REMOVE POSSIBILITY OF DOUBLE TAXATION IN THE
LEVYING OF THE AIR TRANSPORTATION TAX, TRANSPORT MINISTER
MARCHAND ANNOUNCED NOVEMBER 29 THAT HE HAD RECOMMENDED
TO THE GOVERNMENT THAT ACTION BE TAKEN WITH EFFECT
FROM DEC 1, 1974, DATE ON WHICH AIR TRANSPORTATION TAX CAME
INTO FORCE, TO REMOVE APPLICATION OF THE CANADIAN
TAX ON TICKETS SOLD IN CANADA FOR TRAVEL WHICH IS
ENTIRELY OUTSIDE CANADA.

2. "I CONSIDER THAT SUCH ACTION IS IN THE BEST
INTEREST OF THE CANADIAN AIR TRAVELLER, AND WILL
FURTHERMORE PROTECT THE INTERESTS OF CANADIAN TRAVEL AGENTS
WHO WOULD OTHERWISE LOSE A CONSIDERABLE AMOUNT OF TRAVEL
BUSINESS," THE MINISTER SAID.

3. "I HAVE DECIDED TO RECOMMEND THIS COURSE OF
ACTION TO THE GOVERNMENT FOLLOWING CAREFUL
CONSIDERATION OF RECENT REPRESENTATIONS FROM
MEMBERS OF PARLIAMENT, THE AMERICAN SOCIETY OF
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TRAVEL AGENTS/CANADA, THE AIR TRANSPORT ASSOCIATION

OF CANADA, THE ASSOCIATION OF PROFESSIONAL TRAVEL AGENTS OF SOUTHEASTERN ONTARIO, AND OTHERS", THE MINISTER CONCLUDED.

4. COMMENT: AIR TRANSPORT ASSOCIATION OF CANADA INTENDS TO PROVIDE GUIDANCE TO SMALLER CANADIAN CARRIERS AND TRAVEL AGENTS REGARDING THEIR SALES OF TICKETS FOR TRAVEL ENTIRELY WITHIN US IN LIGHT OF MARCHAND'S ANNOUNCEMENT. AT EMBASSY'S SUGGESTION, ATAC WILL BE MAKING INQUIRIES OF US TREASURY TO MAKE SURE IT CORRECTLY INTERPRETS APPLICABILITY OF US TRANSPORTATION TAX/. JOHNSON

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NNN

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